

Exhibit 2

EXHIBIT 2

Listing of Parties-in-Interest Reviewed for Current and Recent Former Relationships

Representative of Debtors

Financial Oversight and Management Board for Puerto Rico

Debtors

Commonwealth of Puerto Rico

Puerto Rico Sales Tax Financing Corporation
(COFINA)

Employees' Retirement System of the Government of
the Commonwealth of Puerto Rico (ERS)

Puerto Rico Highways and Transportation Authority
(HTA)

Oversight Board Members and Professionals

9-1-1 Service Governing Board

Alejandro J. Garcia-Padilla

Ana J. Matosantos

Andrew G. Biggs

Arthur J. Gonzalez

Carlos M. Garcia

David Skeel

Elias Sanchez Sifonte

Jaime A. El Koury

José B. Carrión III

Jose R. Gonzalez

Ramon M. Ruiz

Richard Ravitch

Puerto Rico Officials

Alberto Baco Bague

Alberto C. Rodriguez Perez

Alejandro J. Garcia-Padilla

Carmen Villar Prados

Celeste Freytes Gonzalez

César A. Miranda Rodríguez

Christian Sobrino-Vega

Gabriel Olivera Magraner

Gerardo José Portela Franco

Hector Ivan Santos

Ingrid Rivera Rocafort

Jose A. Sierra Morales

José Iván Marrero Rosado

Jose Santiago Ramos

Juan C. Zaragoza Gomez

Juan Flores Galarza

Juan Vaquer

Luis F. Cruz Batista

Melba Acosta Febo

Miguel A. Torres Diaz

Rafael Rovira Arbona

Raúl Maldonado

Ricardo Antonio Rosello Nevares

Víctor A. Suárez Meléndez

Wanda Vazquez Garced

U.S. Government

Regina McCarthy

Steven Mnuchin

U.S. Department of Treasury

20 Largest Unsecured Creditors

Baxter Sales & Distribution PR Corp.

Braxton School of Puerto Rico

Cardinal Health PR

Cesar Castillo Inc.

Corporacion de Servicios Educativos de Yabucoa
COSALL

Ediciones Santillana, Inc.

Ediciones SM

EVERTEC Inc.

IKON Solutions, Inc.

Institucion Educativa NETS, LLC

Kirkland & Ellis LLP

Manpower

MC&CS

Microsoft

Puerto Rico Telephone Company

Total Petroleum Corps.

U.S. Army Corps of Engineers

Workforce Training and Employment Center, Inc.

Official Committee of Retirees of the Commonwealth of Puerto Rico

Jose Marin Martinez
Sindicato de Policias
Lydia Pellet
Junta de Organizaciones de Pensionados
Blanca Paniagua
SPU Retiree Chapter
Miguel Fabre
Asociacion de Empleados Jubilados de la Judicatura de Puerto Rico
Rosario Pacheco
Sistema de Retiro de ELA
Carmen Nunez
Fondo de Seguro del Estado
Milagros Acevedo Santiago
Administracion de los Tribunales
Juan Ortiz
Asociacion de Maestros de Puerto Rico
Marcos A. Lopez
Asociacion de Empleados Jubilados de la UPR

Counsel to the Official Committee of Retirees of the Commonwealth of Puerto Rico

Jenner Block
Bennazar, Garcia & Milian

Counsel to the Individual Members of the Official Committee of Retirees of the Commonwealth of Puerto Rico

Saul Ewing
Matthew Stark Blumin

Other Litigation Parties

322 De Diego Holdings, LLC
419 Ponce de Leon, Inc.
Aaron C. Bielenberg
Ad Hoc Group of General Obligation Bondholders
Adriel Longo-Ravelo
Adrienne Muentes-Ortiz
AG Financial Solutions
AG Financial Solutions Funds
Altair Global Credit Opportunities
Altair Global Credit Opportunities Fund (A), L.L.C.
Ambac Assurance Corporation
Ambac Financial Group
American Federation of State, County and Municipal Employees (AFSCME)
Angelo, Gordon & Co. L.P.
Appaloosa Management LP

Aristeia Horizons, L.P.
Artau Feliciano Conjugal Property Partnership
Asociacion de Profesoras y Profesores del Recinto Universitario de Mayaguez, Inc. (APRUM)
Asociacion Puertorriqueña de la Judicatura, Inc.
Assured Guaranty Corp.
Assured Guaranty Municipal Corp.
Aurelius Capital Management LP
Aurelius Capital Partners LP
Aurelius Convergence Master, Ltd
Aurelius Investment, LLC
Aurelius Opportunities Fund, LLC
Autonomy Capital (Jersey) LP
Autonomy Master Fund Limited
Avenue Capital Group, LLC
Avenue Capital Partners, LLC
Baldr Mason Fund
Banco Popular de Puerto Rico
Banco Santander Puerto Rico
Bank of New York Mellon
Bank of Nova Scotia
Benigno Trigo-Gonzalez
Bertita Martinez-Martinez
BlueMountain Capital Management LLC
Bonistas de Patio
Brigade Distressed Value Fund LP
Brigade Capital Management, LP
Brigade Leveraged Capital Structures Fund LP
Buckeye Partners
Camino Cipres LLC
Camino Roble LLC
Canary SC Master Fund, L.P.
Candlewood Investment Group, LP
Canyon Balanced Master Fund, Ltd.
Canyon Capital Advisors LLC
Canyon Value Realization Fund, L.P.
Carlos Contreras-Apone
Carlos Reyes Castro
Carmen Feliciano Vargas
Carmen Regina Suarez-Sein
Ceci Montilla-Rojo
CEDE & CO., as nominee for The Depository Trust Company
Centerbridge Capital Partners, L.P.
Centro de Periodismo Investigativo Inc.
City of San Juan
Claren Road and Avenue
Claren Road Asset Management
Claren Road Credit Master Fund, Ltd.
Claren Road Credit Opportunities Master Fund, Ltd.
Conjugal Partnership Gonzalez-Simounet

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| Conjugal Partnership Hermida-Colon | First Puerto Rico Tax-Advantaged Target Maturity Fund I, Inc. |
| Conjugal Partnership Hess-Trigo | First Puerto Rico Tax-Exempt Target Maturity Fund II |
| Conjugal Partnership Martinez-Martinez | Fore Multi Strategy Fund LP |
| Conjugal Partnership Smith-Smith | Fore Research & Management |
| Conjugal Partnership Trigo-Suarez | Fore Solus Alternative Asset Management |
| Conjugal Partnership Trigo-Zapata | Franklin Advisers, Inc. |
| Conjugal Partnership Valdes-Muentes | Franklin California Tax Free Income Fund |
| Corbin Opportunity Fund, L.P. | Franklin California Tax-Free Trust |
| Corporation for the "Caño Martin Peña" Project (ENLACE) | Franklin Municipal Securities Trust |
| Covalent Partners LLC | Franklin New York Tax-Free Income Fund |
| Crescent 1, L.P. | Franklin Tax-Free Trust |
| CRS Master Fund, L.P. | Franklin Templeton Companies, Inc. |
| Cyrus Funds | Franklin Templeton Companies, LLC |
| Cyrus Opportunities Master Fund II, Ltd. | Franklin Templeton Inc. |
| Cyrus Select Opportunities Master Fund, Ltd. | FSA Investments, LLC |
| Cyrus Special Strategies Master Fund, L.P. | FT Opportunistic Distressed Fund |
| D.E. Shaw Galvanic Portfolios, L.L.C. | Fundamental Credit Opportunities Master Fund LP |
| Davidson Kempner Capital Management LLC | Glendon Opportunities Fund, L.P. |
| Davidson Kempner Capital Management LP | Gloria Colon |
| Decagon Holdings 1, L.L.C. | GoldenTree |
| Decagon Holdings 10, L.L.C. | GoldenTree Asset Management LP |
| Decagon Holdings 2, L.L.C. | Goldman Sachs |
| Decagon Holdings 3, L.L.C. | Goldman Sachs Asset Management |
| Decagon Holdings 4, L.L.C. | Guillermo L. Martinez |
| Decagon Holdings 5, L.L.C. | Gustavo Hermida-Ceda |
| Decagon Holdings 6, L.L.C. | Heirs of The Estate of Rosario Ferre Ramirez De Arellano Comp by BTF-RLTF-LATF |
| Decagon Holdings 7, L.L.C. | Jacana Holdings I LLC |
| Decagon Holdings 8, L.L.C. | Jacana Holdings II LLC |
| Decagon Holdings 9, L.L.C. | Jacana Holdings III LLC |
| Depository Trust Company | Jacana Holdings IV LLC |
| Dionisio Trigo-Gonzalez | Jacana Holdings V LLC |
| Eduardo Artau Gomez | Jorge Hess |
| EJF | Jorge Irizarry |
| Elías Sánchez | Jose A. Valdes-Mazaurieta |
| Ernesto A. Smith | Jose F. Rodriguez Perello |
| Excelerate Energy | Ketty SIlimounet de Gonzalez |
| FCO Advisors LP | King Street |
| FCO Special Opportunities (A1) LP | Knighthead Capital Management, LLC |
| FCO Special Opportunities (D1) LP | KTRS Credit Fund LP |
| FCO Special Opportunities (E1) LLC - Master Series 1 | LEX Claims, LLC |
| Federico M. Stubbe Arzuaga | LMA SPC |
| Federico Stubbe Gonzalez | LMAP 903 Limited |
| Financial Guaranty Insurance Co. | Lolita Gandarilla de Casasnovas |
| Fir Tree Partners, Inc. | Long En-Tech Puerto Rico, Inc. |
| First Medical Health Plan, Inc. | Marathon Asset Management, LP |
| First Puerto Rico AAA Target Maturity Fund I, Inc. | MassMutual |
| First Puerto Rico Family of Funds | Master SIF SICAV SIF |
| First Puerto Rico Target Maturity Income Opportunities Fund I, Inc. | MBIA |
| | MC Holdings Master LP |

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| MCP Holdings Master LP | Penteli Master Fund |
| Merced Capital LP | Permal Stone Lion Fund Ltd. |
| Merced Partners IV, L.P. | Perry Capital L.L.C. |
| Merced Partners Limited Partnership | Pinehurst Partners, L.P. |
| Merced Partners V, L.P. | Prisma SPC Holdings Ltd. - Segregated Portfolio AG |
| Miguel Angel Ortiz-Ramos | Puerto Rico AAA Portfolio Bond Fund II, Inc. |
| Monarch Alternative Capital LP | Puerto Rico AAA Portfolio Bond Fund, Inc. |
| Monarch Alternative Solutions Master Fund Ltd. | Puerto Rico AAA Portfolio Target Maturity Fund, Inc. |
| Monarch Capital Master Partners II LP | Puerto Rico Fixed Income Fund II, Inc. |
| Monarch Capital Master Partners III LP | Puerto Rico Fixed Income Fund III, Inc. |
| Monarch Capital Master Partners IV LP | Puerto Rico Fixed Income Fund IV, Inc. |
| Monarch Debt Recovery Master Fund Ltd | Puerto Rico Fixed Income Fund V, Inc. |
| Monarch Recovery Ltd. | Puerto Rico Fixed Income Fund VI, Inc. |
| Monarch Special Opportunities Master Fund Ltd. | Puerto Rico Fixed Income Fund, Inc. |
| MPR Investors LLC | Puerto Rico Funds and Portfolios |
| Municipality of San Sebastian | Puerto Rico GNMA & U.S. Government Target |
| Municipio Autonomo de Ponce | Maturity Fund, Inc. |
| Natalie A. Jaresko | Puerto Rico Housing Finance Authority |
| National Public Finance Guarantee Corporation | Puerto Rico Investors Bond Fund I |
| Newoak Capital LLC | Puerto Rico Investors Tax-Free Fund II, Inc. |
| Nokota Capital Master Fund, L.P. | Puerto Rico Investors Tax-Free Fund III, Inc. |
| Northshore Management, Corp. | Puerto Rico Investors Tax-Free Fund IV, Inc. |
| Nutmeg Partners | Puerto Rico Investors Tax-Free Fund V, Inc. |
| Oaktree Opportunities Fund IX (Parallel 2), L.P. | Puerto Rico Investors Tax-Free Fund VI, Inc. |
| Oaktree Opportunities Fund IX, L.P. | Puerto Rico Investors Tax-Free Fund, Inc. |
| Oaktree Value Opportunities Fund, L.P. | Puerto Rico Mortgage-Backed & U.S. Government |
| Oaktree-Forrest Multi-Strategy, L.L.C. (Series B) | Securities Fund, Inc. |
| Ocher Rose, L.L.C. | Puerto Rico Urgent Interest Fund Corporation |
| Oficina del Gobernador Estado Libre Asociado | Rafael Rojo |
| Old Bellows Partners | Ramirez & Co. |
| Oppenheimer Funds, Inc. | Ramon Gonzalez-Cordero |
| Oppenheimer Multi-State Municipal Trust | Raul E. Casasnovas Balado |
| Oppenheimer Municipal Fund | Regina Trigo de Hess |
| Oppenheimer Rochester AMT-Free Municipal Fund | River Canyon Fund Management LLC |
| Oppenheimer Rochester AMT-Free New York Municipal Fund | Rochester Portfolio Series |
| Oppenheimer Rochester Arizona Municipal Fund | ROLSG LLC |
| Oppenheimer Rochester California Municipal Fund | Rossana Lopez Leon |
| Oppenheimer Rochester Fund Municipals | RRW I LLC |
| Oppenheimer Rochester Maryland Municipal Fund | San Rafael Holdings, LLC |
| Oppenheimer Rochester Massachusetts Municipal Fund | Sandra Pacheco Santiago |
| Oppenheimer Rochester Michigan Municipal Fund | Santander Asset Management Corporation |
| Oppenheimer Rochester Minnesota Municipal Fund | Santander BanCorp |
| Oppenheimer Rochester North Carolina Municipal Fund | Santander Financial Services, Island Insurance Corporation |
| Oppenheimer Rochester Ohio Municipal Fund | Santander Insurance Agency, Inc. |
| Oppenheimer Rochester Virginia Municipal Fund | Santander International Bank of Puerto Rico, Inc. |
| Oriental Bank | Santander PR Capital Trust I |
| Pandora Select Partners, L.P. | Santander Securities Corp. |
| Peaje Investments LLC | Sarees E. Smith |
| | SB Special Situation Master Fund SPC, Segregated Portfolio D |

Scoggin International Fund Ltd.
Scoggin Worldwide Fund Ltd.
Scotiabank de Puerto Rico
Senator Global Opportunity Master Fund LP
Servidores Publicos Unidos Council 95 of the
American Federation of State, County and Municipal
Employees
Servidores Publicos Unidos de Puerto Rico
Sistema de Retiro de la Universidad de Puerto Rico
SL Liquidation Fund L.P.
SL Puerto Rico Fund II L.P.
SL Puerto Rico Fund L.P.
Sola Ltd.
Solas Opportunities Fund 5 LP
Stone Lion Capital LLC
Stone Lion Capital Partners L.P.
Stone Lion IE, a Fund of Permal Managed Account
Platform ICAV
Stugo, LLC
SV Credit, L.P.
Syncora Capital Assurance Inc.
Syncora Guarantee Inc.
Syncora Holdings Ltd.
Taconic Master Fund 1.5 LP
Taconic Opportunity Master Fund
Tasman Fund LP
Tax-Free Puerto Rico Fund II, Inc.
Tax-Free Puerto Rico Fund, Inc.
Tax-Free Puerto Rico Target Maturity Fund, Inc.
Teresa Zapata-Bird
The Canyon Value Realization Master Fund, L.P.
The Varde Skyway Master Fund, L.P.
Tilden Park Capital Management
Tilden Park Investment Master Fund LP
Trigo Corp.
Trimar Investments Corp.
U.S. Bank Trust National Association
UBS Financial Services
UBS Financial Services Incorporated of Puerto Rico
y Otros
UBS Group AG
UBS IRA Select Growth & Income Puerto Rico Fund
Ultra Master Ltd.
United Automobile, Aerospace, and Agricultural
Implement Workers of America
Valmu Trust 2015, LLC
Varde Credit Partners Master, L.P.
Varde Investment Partners (Offshore) Master, L.P.
Varde Investment Partners, L.P.
Voya Institutional Trust Company
Whitebox Advisors LLC

Whitebox Asymmetric Partners, L.P.
Whitebox Institutional Partners, L.P.
Whitebox Multi-Strategy Partners, L.P.
Whitebox Term Credit Fund I L.P.
Wilmington Trust
Professionals
Adsuar Muniz Goyco Seda & Perez-Ochoa
Ankura Consulting
Cadwalader Wickersham & Taft
Cancio, Nadal, Rivera & Diaz, P.S.C.
Casellas Alcover & Burgos
Casillas Santiago & Torres, LLC
Chadbourne & Parke
Cohen, Weiss and Simon LLP
Davis Polk & Wardell
Dechert
Delgado & Fernandez
DLA Piper
Faegre Baker Daniels
Ferraiuoli
Fiddler Gonzalez & Rodriguez
Indiano & Willaims
Jimenez, Graffam & Lausell
Jones Day
Kasowitz Benson Torres
Kramer Levin Naftalis & Frankel
Lopez Sanchez & Pireillo
McDermott Will & Emery
Monserrate Simonet & Gierbolini, LLC
O'Neill & Gilmore Attorneys at Law
O'Neill & Gilmore LLC
O'Melveny & Myers
O'Neill & Borges
Paul Hastings
Paul Weiss
Proskauer Rose
Quinn Emanuel Urquhart & Sullivan
Reed Smith
Reichard & Escalera
Robbins Russel Englert Orseck Untereiner & Sauber
Saldana Carvajal & Velez-Rive
Salichs Pou & Associates PSC
Schulte Roth & Zabel LLP
Sepulvado & Maldonado
Toro Colon Mullet Rivera & Sifre
Vicente & Cuevas
Weil Gotshal & Manges
White & Case
Zolfo Cooper LLP

Other Parties Identified in the PrimeClerk and Epiq Retention Applications

ACP Master, Ltd
Additional (Electronic) Lottery
Agricultural Enterprises Development Administration
American Federation of Teachers
Automobile Accidents Compensation Administration
Cardiovascular Center Corporation of Puerto Rico and the Caribbean
Commonwealth of Puerto Rico Regional Center Corporation
Commonwealth of Puerto Rico Teacher's Retirement System
Company for the Integral Development of the "Península de Cantera"
Corporation of Industries for the Blind and Mentally Retarded and Incapacitated Persons of Puerto Rico
Culebra Conservation and Development Authority
Drivetrain, LLC, as Creditors' Trustee of DFC
Economic Development Bank for Puerto Rico
Employment and Training Enterprises Corporation
Farm Insurance Corporation of Puerto Rico
Fine Arts Center Corporation
Fiscal Agency and Financial Advisory Authority
Genesis Security Services, Inc.
Government Development Bank of Puerto Rico
Governmental Development Bank for Puerto Rico (GDB)
Institute of Puerto Rican Culture
Institutional Trust of the National Guard of Puerto Rico
Judiciary Retirement System (JRS)
Land Authority of Puerto Rico
Local Redevelopment Authority of the Lands and Facilities of Naval Station Roosevelt Roads
Model Forest
Municipal Revenue Collection Center (CRIM)
Musical Arts Corporation
Port of the Americas Authority
PR Infrastructure Finance Authority (PRIFA)
Public Building Authority (PBA)
Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC)
Puerto Rico and Municipal Islands Transport Authority
Puerto Rico Aqueduct and Sewer Authority (PRASA)
Puerto Rico Conservatory of Music Corporation
Puerto Rico Convention Center District Authority (PRCCDA)
Puerto Rico Council on Education
Puerto Rico Health Insurance Administration (HIA/ASES)
Puerto Rico Hospital Supply

Puerto Rico Industrial Development Company (PRIDCO)
Puerto Rico Industrial, Tourist, Educational, Medical, and Environmental Control Facilities Financing Authority (AFICA)
Puerto Rico Electric Power Authority (PREPA)
Puerto Rico Integrated Transit Authority (PRITA)
Puerto Rico Land Administration
Puerto Rico Maritime Shipping Authority
Puerto Rico Medical Services Administration (ASEM)
Puerto Rico Metropolitan Bus Authority (AMA)
Puerto Rico Municipal Finance Agency (MFA)
Puerto Rico Ports Authority
Puerto Rico Public Broadcasting Corporation
Puerto Rico Public Private Partnerships Authority (PPP)
Puerto Rico School of Plastic Arts
Puerto Rico Telephone Authority
Puerto Rico Tourism Company
Puerto Rico Trade and Export Company
Service Employees International Union
Solid Waste Authority
Special Communities Perpetual Trust
State Insurance Fund Corporation (SIF)
Teachers' Retirement System (TRS)
The Children's Trust Fund (CTF)
Total Petroleum Puerto Rico Corp.
Traditional Lottery
Unemployment Insurance Fund
Unitech Engineering Group, S.E.
University of Puerto Rico (UPR)
University of Puerto Rico Comprehensive Cancer Center

U.S. Trustee Employees for the District of Puerto Rico

Guy G. Gebhardt
Monsita Lecaroz-Arribas
Nancy Pujals
Jose C. Diaz Vega
Julio Guzman Carcache
Javier Capestanay
Emilio Miranda-Ramirez
Edwin F. Rodriguez
Jose A. Cuevas Sanchez
Enelida Rodriguez

Judges in the District of Puerto Rico

Laura Taylor Swain
Enrique S. Lamoutte
Brian K. Tester

Milderd Caban
Edward A. Godoy
Carmen Consuelo Cerezo
Salvador E. Casellas
Daniel R. Domínguez
Jay A. Garcia Gregory

Aida M. Delgado-Colón
Gustavo A. Gelpí
Francisco Augusto Besosa
Pedro Alberto Delgado Hernandez